#### CAREER OPPORTUNITY

#### STATE OF HAWAII – DEPARTMENT OF TAXATION

Personnel Office - 830 Punchbowl Street - Room 217 Honolulu, Hawaii 96813

Opening Date: July 17, 2025, Closing Date: Till position is filled

# ADMINISTRATIVE RULES OFFICER, SRNA EXEMPT POSITION, #102247 Recruitment Number TAX-2025-22 Oahu District

Temporary, Full Time Exempt Position
(Continuation of position extension dependent of availability of funds)
Salary: Negotiable based on experience

#### **JOB SUMMARY:**

Reviews/develops Hawaii Tax Policies by drafting from and analyzing legislation; legislative testimony; rules; tax information releases; announcements; memoranda; administrative directives; responses to Director's and Governor's letters. Assesses all Tax legislative proposals and prepares written legislative testimonies; participates in legislative hearings; offers recommendations regarding proposals for the Governor's review, prior to enactment; and composes the annual digest of the New Tax Laws passed by the Legislature. Develops/Coordinates/Assists with training programs for the public and employees regarding Hawaii Tax Laws on Oahu and the Neighbor Islands. Participates with Division Chiefs/Staff Officers in reviewing Department Operations/Policies and Advises on Tax Research Projects. Maintains contact with the Internal Revenue Service, National and Multi-State Organizations to keep abreast of the latest developments. Assist in the review of Forms, Instructions, and Procedures. Acts as the Director's representative on various committees' meetings with Legislators, other County Agencies, or the Public; with Multi-State and Federal-State meetings.

#### **MINIMUM QUALIFICATION REQUIREMENTS:**

**EDUCATION:** Graduation from an accredited four-year college or university with a bachelor's degree; **and** a degree in accounting or Juris Doctorate degree.

**EXPERIENCE REQUIREMENTS:** Except for the substitutions provided for in this specification, applicants must have had progressively responsible experience of the kind and quality described in the statements below and in the amounts shown below, or any equivalent combination of training and experience.

**Experience:** Five (5) years of experience in one or combination of A or B below. Such experience must have provided a good working knowledge of Federal and Hawaii Tax Laws, Rules, Accounting Principles, Procedures, Practices, Techniques, and their application to various Tax issues:

- A. Authoritative experience which involved, as a major activity, substantive involvement in reviewing, analyzing, and interpreting and applying Federal and State Tax Laws, Rules, Legal Opinions, Court Decisions, and other pertinent documents to resolve and advise on complex Tax issues.
- B. Responsible professional work experience as a Certified Public Accountant, Public Accountant, or Attorney dealing with Tax matters as a substantial portion of work which included Research on Tax matters exhibiting knowledge of Federal and State Tax Laws, Rules, Legal Opinions, Court Decisions, and other pertinent documents and their application to various, providing advice on the Tax ramifications.

<u>LICENSE REQUIREMENTS:</u> Applicants must possess a valid type 3 license to drive in the State of Hawaii, license to practice Law in Hawaii, Hawaii CPS's license or ten (10) years of State of Hawaii Department of Taxation experience working in areas of writing Rules, evaluating/creating Tax forms/instructions and interpretations of Tax Laws.

#### **HOW TO APPLY:**

Submit to the address below: 1) **Application**, 2) **Resume**, 3) **Transcripts** (Copies of official transcripts are acceptable; however, original official transcripts will be required at the time of hire. On-line transcripts or academic record/grade summaries will **NOT** be accepted. Diplomas and copies will **NOT** be accepted), 4) A brief one-page statement outlining how you meet the minimum and desirable qualifications, and 5) Three letters of recommendation (optional).

All requested documents/information becomes the property of the Department of Taxation. No electronic transmission will be accepted. Failure to submit <u>ALL</u> required documents shall deem an application to be incomplete and will not be considered.

#### Send required documents to:

Mail:

Department of Taxation Human Resources Office P.O. Box 259 Honolulu, HI 96809

#### In-Person:

Department of Taxation Human Resources Office 830 Punchbowl St., Room 217 Honolulu, HI 96813

#### **NOTIFICATION TO APPLICANTS**

The Department of Taxation will use electronic mail (email) to notify applicants of important information relating to the status and processing of their applications as part of our ongoing efforts to increase operational efficiency, promote the conservation of green resources, and minimize delays and costs. Please ensure that the email address and contact information you provide is current, secure, and readily accessible to you. We will not be responsible in any way if you do not receive our emails or fail to check your email-box in a timely manner.

#### **QUALITY OF EXPERIENCE:**

Possession of the required number of years of experience will not in itself be accepted as proof of qualification for a position. The applicant's overall experience must have been of such scope and level of responsibility as to conclusively demonstrate that he/she has the ability to perform the duties of the position for which he/she is being considered.

#### AN EQUAL OPPORTUNITY EMPLOYER

If you need a reasonable accommodation to participate in the application process, please call the Personnel Office at 587-1503 (voice), 587-1417 (TTY). A request for reasonable accommodation should be made no later than ten calendar days prior to the needed accommodations.

### STATE OF HAWAI'I APPLICATION FOR NON-CIVIL SERVICE APPOINTMENT

DEPARTMENT OF TAXATION
Personnel Office
P.O. Box 259
Honolulu, Hawaii 96809-0259



RECEIVED DATE/TIME STAMP

#### GENERAL INSTRUCTIONS TO APPLICANT: Please type or print legibly in blue or black ink.

The information you provide will be used to determine whether you qualify for the job(s), for which you are applying.

- Your entire application and attachments (if any) must be received only at the Personnel Office above.
- This application form is to be used for non-civil service appointments.
- Before applying, read the position requirements described in the Announcement carefully to determine if you qualify for the position.
- Any additional required forms described in the Announcement can be obtained from this office.
- Answer the questions completely and accurately. Your application may be rejected if it is incomplete or you may be disqualified or dismissed from employment if you provide false information.
- You must notify this office in writing of any changes to your name, addresses, telephone numbers or availability information.
- We will not be responsible for any mail or correspondence which does not reach you.
- Your application and supporting documents are confidential and become our property. Please keep copies for your own record.
- The information you submit on this form may be verified.
- The information on pages 1 and 2 will not be released to persons involved in the appointment process.

The State of Hawai'i is an equal opportunity employer and complies with applicable state and federal laws relating to employment practices.

1				
1.	POSITIO	N TITLE APP	LYING FOR	
•				
2	DECDITIONENT	NHIMDED on 1	POSITION NUMBER	
	RECKUITMENT	NUMBER OF	POSITION NUMBER	`
3. NAME:				
	Last	First	Middle	
	RNAMES			
USED OR I				
4. LAS	Г NAME:			
MAILIN	G			
5. ADDRESS	S:			
11001100				
	P.O. Box	x or	Number and Street	
City		State	7;	p Code
City		State	, 21	p Code
EMA	**			
E-MA				
6. ADDRES	S:			
PHONE	•			
7. NUMBER	·	me	Other	
	Ho	ine	Omer	

#### 8. WORK AUTHORIZATION

#### Please answer both A and B below:

- A. Are you legally authorized to work in the United States? Yes No
- B. Will you now or in the future require sponsorship by the State of Hawaii for employment visa status (e.g. H-1B visa status)? Yes No

#### 9. NOTICE OF "AT WILL" EMPLOYMENT

The job you are applying for is temporary in nature. Therefore, if appointed to the position, your employment will be considered to be "At Will," which means that you may be discharged from your employment at the prerogative of the department head or designee at any time.

#### CERTIFICATE OF APPLICANT

I have been informed and understand that this application is for consideration of a job that is temporary in duration, has limited or no benefits, and employment, if offered, is only on an "At Will" basis. I hereby certify that all statements in this application are true and correct to the best of my knowledge, and I agree and understand that any misstatements of material facts herein may cause forfeiture of all rights to any employment in the service of the State of Hawai'i. I have read the terms or conditions stated on this application and understand that there may be additional employment-related tests as required.

Date	Original Signature of Applicant

#### STATE OF HAWAI'I APPLICATION FOR NON-CIVIL SERVICE APPOINTMENT

The information on pages 1 and 2 will not be released to persons involved in the appointment process.

Information requested in items 10 through 19 is needed to make determinations on your suitability for employment. Dismissals from employment or dishonorable separations from military service do not automatically disqualify you from employment. The circumstances of each individual case will be evaluated against the requirements of the position for which you have applied, to determine suitability for employment.

10. DISMISSALS FROM EMPLOYMENT AND/OR DISHONORARI E SEPARATIONS FROM MILITARY SERVICE

11.	Within the past five years, were you:  A) Fired, terminated for cause, dismissed, discharged or asked to resign from employment?  B) Separated from military service under conditions other than honorable?	YES	NO
	WITHIN THE PAST THREE (3) YEARS, HAVE YOU BEEN CONVICTED OF ANY OFFENSE RELATED TO CONTROLLED SUBSTANCES?  (If you answer "Yes" to the above question, please explain in detail in item #13 below, the dates, nature and circumstances of the conviction; the sentence imposed and its current status; and any other relevant information you wish to provide.)		
14.	HAVE YOU EVER BEEN CONVICTED OF ANY ACT, ATTEMPT OR CONSPIRACY TO OVERTHROW THE STATE OR FEDERAL GOVERNMENT BY FORCE OR VIOLENCE? (If you answer "Yes" to the above question, please explain in detail in item #15 below, the dates, nature and circumstances of the conviction; the sentence imposed and its current status; and any other relevant information you wish to provide.)		NO
16.	SUSPENSION OR REVOCATION OF LICENSE  Was your license or certification to practice in a regulated profession (for example, physician, engineer, nurse, plumber, etc.) ever suspended or revoked?  (If you answer "Yes," please explain in detail in item #17 below, the type of license; the date; the state; the sboard or organization that suspended or revoked your license; the circumstances of the suspension or revoand any other relevant information you wish to provide.)	pecific	
	SETTLEMENTS OR AGREEMENTS  Have you accepted a settlement, a cash buyout such as through the State's Separation Incentive Program or are you subject to any restriction limiting or precluding you from seeking or securing employment with the State of Hawai'i?  (If you answer "Yes," to question 18, please explain in detail in item #19 below, the reason and date of your sett or restriction from applying with the State of Hawai'i.)	YES	

# STATE OF HAWAI'I DEPARTMENT OF TAXATION EDUCATION AND EMPLOYMENT HISTORY STATE OF HAWAI'I APPLICATION FOR NON-CIVIL SERVICE APPOINTMENT

STATE OF HAWAIT APPLICATION FOR NON-CI	<u> </u>	SERVICE APPO			STAFF TO SELECT CATE	
1. POSITION TITLE APPLYING FOR:					Exempt TAOL	
2. RECRUITMENT NUMBER or POSITION NUMBER:					☐ 89 Day ☐	J
As required by federal and/or state laws, we do not discriminate on the basis of age, sex (including gender identity or expression), religion, race, color, ancestry, national origin, disability, marital status, veteran's status, sexual orientation, arrest and court record, citizenship, genetic information or any other protected characteristic. The State of Hawai'i is an equal opportunity employer and complies with applicable state and federal laws relating to employment practices.	4. U 5.	Last  OTHER NAMES USED OR FORMER LAST NAME:  E-MAIL ADDRESS:  MAILING ADDRESS:  P.O. E  City			Middle  r and Street	
	JĽ		Home		Other	
8. EDUCATION HISTORY: When verification is required, the documentation of the training and/or your application may be considered incomplete and rejected. The your qualifications for the position(s) for which you are applying  A. NAME AND LOCATION (city and state) of last grade school attended: (el (School name/type)  Did you graduate? Yes No If no, what grade level did you computed you receive a GED? Yes No	he info ;. The lemen	formation you provide in this he information you su ntary, intermediate or high (City/State/Country	s section wil abmit on a school)	l be used st	trictly in the evaluation of	DO N WRIT IN TH SPAC
B. TRAINING: In-service training, business, trade, armed forces, college or unive	ersity	graduate of professional so	chools			1
NAME & ADDRESS	,151ty,	Course or Major Field of Study	Number of Hours (	of Credits Completed	Kind of Degree, Diploma or Certificate	
			Semester	Quarter	Received	1
D. LICENSES, CERTIFICATES, OTHER QUALIFICATIONS  A. DRIVER'S LICENSE: Yes, I have a valid driver's license or I am ab  No, I do not have a driver's license and/or I a a driver's license.  B. OTHER LICENSES OR CERTIFICATES: Please indicate the kind, regi	am no	ot interested in being cons	idered for p	positions w	which require	)   
C. KNOWLEDGE OF LANGUAGE OTHER THAN ENGLISH: List the language and check the appropriate block(s). Some positions require the ability to speak, read, and/or write in a language other than English.  LANGUAGE  SPEAK READ WRITE	1	. SPECIAL QUALIFICA or scientific societies, hondo not submit unless reque	ors, awards,			
	-					

FOR OFFICIAL USE ONLY

DEPARTMENTAL PERSONNEL

### EDUCATION AND EMPLOYMENT HISTORY STATE OF HAWAI'I APPLICATION FOR NON-CIVIL SERVICE APPOINTMENT

10. EXPERIENCE: Please type or print legibly in ink. Begin with your present or last employment/training and work backwards. Describe all employment/training, including military service and volunteer work. Use separate blocks if your duties and responsibilities changed while working for the same employer. To receive full credit for your experience, describe in detail the tasks you were assigned. If you supervised others, explain your duties as a supervisor and indicate the number and job duties of employees you supervised. If more space is needed provide the information on a blank sheet titled "Experience" and attach it to this form. Information you submit on this form may be verified.

Do not submit a resume in place of completing this page.

Present or Last Position	Employer	Average hours worked per week
Your	Do you supervise? Yes No If yes, how many employees?	May we contact this employer? Yes No
S C C	mployer	Average hours worked per week
E A S	rid you supervise? Yes No If yes, how many employees? mployer ddress upervisor's Name and Title ompany Phone Number	May we contact this employer? Yes No  From: To: Full Time PartTime Volunteer  Average hours worked per week
Y	ompany URL Internet Address our Position Title and Duties  id you supervise?	Reason(s) for leaving  May we contact this employer?  \[ \text{Yes} \] No
A Si C C	mployerddress	From:  Month Year  To:  Full Time Part Time Volunteer  Average hours worked per week Reason(s) for leaving
_ _ D	id you supervise? Yes No If yes, how many employees?	May we contact this employer? Yes No

#### STATE OF HAWAI'I

Department of Human Resources Development – State Recruiting Office 235 South Beretania Street, Room 1100, Honolulu, Hawai'i 96813-2437

#### **APPLICANT DATA SURVEY**

(Page 1 of 2)

NAME		DATE				
Please com	plete one Applicant Data Survey form for each job you apply for.  If a	l l Onlying for more than one level of work				
	n the same State of Hawai'i Career Opportunity announcement, com					
level of wor	·······································					
JOB(S)	TITLE	RECRUITMENT NUMBER				
APPLYING						
FOR						
<b>APPLICANT</b>	DATA SURVEY (Optional)					
	f Hawai'i invites employees and applicants to voluntarily self-identify	•				
	ills. Submission of this information is <b>VOLUNTARY</b> and refusal to pro					
	The information obtained will be kept <b>CONFIDENTIAL</b> and may only	be used in accordance with provisions of				
	aws, executive orders, and regulations.	П 10 10 П 50 г. 1 г. г.				
AGE [	□ Under 20 □ 20 - 24 □ 25 - 29 □ 30 - 39	☐ 40 - 49 ☐ 50 and over				
GENDER	Male Female Agender Cisgender Man Cisgender Wo	oman Demi Gender Genderfluid				
	Genderqueer Middle Gender Māhu Māhūkāne Māhū	wahine Nonbinary Not in list				
	Prefer not to say Third Gender Transgender Transgender	Man Transgender Woman Two Spirit				
ETHNICITY	(Check the box below if you are of Hispanic Origin)					
☐ Hispanio	or Latino: All persons of Cuban, Mexican, Puerto Rican, South or Cel	ntral American, or other Spanish culture or				
origin, rega	rdless of race.	•				
RACE (Sele	ct one or more racial categories below to describe yourself)					
	All persons having origins in any of the original peoples of Europe, th					
	ersons who identify as Portuguese, German, Lebanese, Arab, or Egypt	•				
	r African American: All persons having origins in any of the Black raci	•				
	an Indian or Alaskan Native: All persons having origins in any of the	•				
	a (including Central America), and who maintain cultural identification	n through tribal affiliation or community				
recogni	tion.  valian and Pacific Islander: All persons having origins in any of the or	riginal populos of Hawai'i Guam Samoa or				
	c Islands - Native Hawaiian, Guamanian or Chamorro, Samoan, etc.	iginal peoples of Hawai I, Guain, Samoa, of				
	Hawaiian □ Part Native Hawaiian □ Tongan □ Sar	noan   Guamanian or Chamorro				
	acific Islander					
For Exampl	e: Belauan, Chuukese, Cook Islands, Fijian, Kosraean, Maori, Marshal	lese, Papua New Guinea, Pohnpeian,				
Rapa Nui, S	olomon Islands, Tahitian, Vanuatu, Yapese, etc.	·				
Asian: All	persons having origins in any of the original peoples of the Far East, S	outheast Asia, or the Indian				
	Sub-continent: Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand and Vietnam.					
☐ Chinese ☐ Japanese ☐ Korean ☐ Filipino ☐ Vietnamese						
☐ Other A		Associated and the second and the se				
	e: Bangladesh, Bhutan, Cambodia, India, Indonesia, Laos, Malaysia, N	riongolia, Myanmar, Nepal, Pakistan,				
Singapore,	Sri Lanka, Taiwan, Thailand, Yemen, etc.					

Note: Race/ethnic designations as used by the U.S. Equal Employment Opportunity Commission (EEOC) do not denote scientific definitions of anthropological origins.

HRD 330 – ADSF | rev. 05/23

#### STATE OF HAWAI'I

Department of Human Resources Development – State Recruiting Office 235 South Beretania Street, Room 1100, Honolulu, Hawai'i 96813-2437

#### **APPLICANT DATA SURVEY**

(Page 2 of 2)

FOREIGN (NON-ENGLISH)	<b>SPOKEN (OR SIGN)</b>	(Select from the I	anguages/dia	lects listed below)		
□ Not Applicable	☐ Afrikaans	☐ Amharic	☐ Arabic	☐ American	Sign Language	
☐ Bahasa (Indonesian)	☐ Bengali	☐ Burmese	☐ Cantonese (	(Chinese)		
☐ Chamorro	☐ Chuukese	☐ Mandarin (Ch	inese)	☐ Croatian		
☐ Shanghai (Chinese)	☐ Taiwanese (Chi	nese)	☐ Teochew/Cl	haozhou (Chin	nese)	
☐ Czech	☐ Danish	☐ Dutch	☐ Farsi (Persia	ın)	☐ Flemish	
☐ French	☐ Finish	☐ German	☐ Greek		☐ Hawaiian	
☐ Haitian Creole	☐ Hebrew	☐ Hungarian	☐ Kannada (In	idia)	☐ Konkani (India)	
☐ Hindi (India)	☐ Punjabi(India)	☐ Italian	☐ Japanese		☐ Khmer (Cambodian)	
☐ Kiswahili	☐ Korean	☐ Kosraean	☐ Latvian		☐ Lithuanian	
☐ Laotian	☐ Latin	☐ Malay	☐ Marshallese	<u>ş</u>	☐ Mongolian	
☐ Myanmar	☐ Norwegian	☐ Okinawan	☐ Cebuano Vi	sayan (Philipp	ines)	
☐ Ilokano (Philippines)	□ Ilonggo Visayar	n (Philippines)	☐ Polish		☐ Portuguese	
☐ Pohnpeian	☐ Rumanian	☐ Russian	☐ Samoan		☐ Swahili	
☐ Spanish	☐ Serbo-Croatian		☐ Swedish		☐ Tagalog (Philippines)	
☐ Telugu	☐ Thai	☐ Tamil (India)	☐ Tamil (Ceylo	on)	☐ Tongan	
☐ Turkish	☐ Twi (Ghana)	☐ Ukrainian	☐ Urdu (Pakist	tan)	☐ Vietnamese	
☐ Welsh	☐ Wolof	☐ Yapese	☐ Other - Pls.	specify:		
Please select one (1) of th	e following on your	☐ Native or	☐ Conversational	☐ Simple	☐ Not applicable	
fluency in the language/di	ialect as referenced	Native-like		phrases		
above.						
Rate your ability to SPEAK	the language /	☐ High I	☐ Moderate	☐ Low	□ Not applicable	
dialect as referenced above	ve.					
Rate your ability to READ	the language /	☐ High I	☐ Moderate	☐ Low	☐ Not applicable	
dialect as referenced above	ve.					
Rate your ability to WRITE		☐ High I	☐ Moderate	☐ Low	☐ Not applicable	
dialect as referenced above	ve.					
If needed, are you comfortable in assisting or interpreting for $\Box$ Yes				□ No	☐ Not applicable	
limited English clients/cus	tomers who speak v					

# **Employment Availability Information State of Hawaii Application for Civil Service Positions**

## Department of Taxation P.O. Box 259 Honolulu, HI 96809-0259

Name				
	Last	First	Middle Initial	

#### **INSTRUCTIONS:**

- 1. Please type or print in ink. Complete both sides of this form.
- 2. Use this form to apply for the job(s) described on the accompanying State of Hawaii Career Opportunity announcement. If you are applying for more than one level of work, (for example, Accountant III & IV) this form will be used for all levels for which you've applied. If you wish to have different information for each level, you must submit a separate Employment Availability Information form for each level. Please remember to complete a separate application and Employment Availability Information form to apply for job(s) on another State of Hawaii Career Opportunity announcement.
- 3. The employment conditions you choose will determine the types of job(s) (for example, full-time, permanent, Wailuku, etc.) for which you may be referred. Changes to your availability must be in writing and submitted to us at the above address.
- 4. Notify the Department of Taxation Personnel Office in writing of any changes to your mailing address, telephone number, and/or work availability. Be sure to include your full name and the job you applied for. Your changes will replace the previous information on record.

				TAX Use Only	
RECRUITMENT NO.	JOB TITLE	Acc	Rej	Code(s)	Notice Date
				VP/Exp. Date	HRS/Date

<b>Employment Availability</b> Please check (🗸) the following conditions of employment for which you are interested and available. <i>A blank response will be considered a NO response.</i>						
· · · · · · · · · · · · · · · · · · ·	rt-time rt-time					
Geographical Availability Please check (✓) all the locations for which you are willing to accept employment.  Note: You must be available to work in any or all areas within the geographic area(s) that you have selected.						
Ewa (Includes Makakilo, Kapolei, Barber's Point, Ewa Beach) Waipahu to Aiea (Includes Waikele, Waipio, Pearl City) Halawa to Kalihi (Includes Aliamanu, Airport, Salt Lake, Moanalua, Mapunapuna, Kapalama, Palama, Sand Island, Iwilei) Downtown (Includes Nuuanu, Pauoa, Makiki-Kapiolani, Ala Moana) Manoa to Kahala (Includes McCully, Moiliili, Waikiki, Kapahulu, Kaimuki, Waialae, Palolo) Aina Haina to Hawaii Kai Waimanalo / Kailua Kaneohe to Kualoa (Includes Kahaluu, Waiahole, Waikane) Kaaawa to Kahuku (Includes Punaluu, Hauula, Laie, Kuilima) North Shore (Includes Waimea, Haleiwa, Waialua) Wahiawa / Kunia / Mililani Waianae Coast (Includes Nanakuli, Maili, Waianae, Makaha)	MAUI Wailuku / Kahului (Includes Puunene, Paukukalo, Waiehu, Waihee) Lahaina Maalaea / Kihei / Wailea Hana Makawao (Includes Pukalani, Haliimaile, Haiku, Paia) Kula  KAUAI Lihue (Includes Hanamaulu) Kapaa (Includes Wailua, Kealia, Anahola) Hanalei (Includes Kilauea, Princeville, Haena) Waimea (Includes Kokee, Kekaha, Kaumakani, Hanapepe, Eleele, Port Allen, Kalaheo) Koloa (Includes Lawai, Omao)					
Hilo (Includes Papaikou, Pepeekeo, Honomu, Hakalau, Ninole, Papaaloa, Laupahoehoe) Honokaa / Hamakua (Includes Ookala, Paauilo, Paauhau, Haina, Kukuihaele) Kamuela / Kohala / Waikoloa (Includes Halaula, Kapaau, Hawi, Kawaihae) Kona (Includes Keahole, Kailua-Kona, Holualoa, Keauhou, Kealakekua, Captain Cook, Honaunau)	LANAI Lanai City  MOLOKAI Kaunakakai (Includes Maunaloa, Hoolehua, Kualapuu) Kalaupapa					
 <b>Ka'u</b> (Includes Ocean View, Naalehu, Pahala) <b>Puna</b> (Includes Hawaii Volcanoes National Park, Volcano, Mountain View,						

Kurtistown, Keaau, Pahoa, Kapoho)